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national financial methods in their wider application, without meeting political and social questions leading into fields not limited by economic inquiry"; but the line must be drawn somewhere and all the social and political questions on the calendar cannot be regarded as problems in taxation.

As long as Mr. Mathews confines himself to theories of taxation we can readily follow him. He argues for an exclusive tax on land values, which he regards as the "natural tax." But when he turns his attention to other subjects we are inclined to agree with him (p. 658) that the preacher's dictum concerning the fatality "of the making of many books" has considerable validity even in modern times.

In his discussion of the theories of taxation the author has no arguments not already to be found in the writings of single-taxers, although his practical recommendations are frequently novel enough. The chapter on the incidence of land taxes is practically all quoted from Shearman's *Natural Taxation*, and very considerable parts of other chapters are credited to secondary works.

The book can hardly be recommended to serious students of public finance.

Die Bodenreform im Lichte des humanistischen Sozialismus. Von HEINRICH WEHBERG. Munich and Leipzig: Duncker & Humblot, 1913. 8vo, pp. xiii+167. M. 5.

The four essays comprising the book—(1) "The Platform of Humanistic Socialism," (2) "The Single Tax from the Standpoint of Free Trade," (3) "The Nationalization of the Mines," (4) "The Housing Problem"—written by Dr. Wehberg, a physician, in 1891-95, are now republished by the Single Tax (Bodenreform) Society in commemoration of the twenty-fifth anniversary of the founding of the society. The book serves also to honor the memory of an otherwise obscure single-taxer who was the first president of the *Bund für Bodenbesitzreform* organized in 1888. The essays are recapitulations of the single-tax principles as expounded by the early "Bodenreformer," Stamm, Flürscheim, and Hertzka. In some of his views the author is at variance with single-taxers in general, especially in his insistence that under government ownership of the land even urban land will tend to fall in value. This difference of opinion is held responsible for Wehberg's withdrawal from active participation in the affairs of the society. By humanistic socialism, it is interesting to note, he intended to differentiate the single-tax movement, the purpose of which was "to free mankind from economic injustice and misery," from the materialistic collectivism represented by the Social Democratic party, and to emphasize the importance of human, individual initiative and effort. The book offers nothing new; its interest lies merely in its historic value. It is to be regretted that the interesting preface setting forth the life and activities of Dr. Wehberg and of the beginnings of the single-tax movement in Germany is anonymous.